

**EXHIBIT 2**

**TO SECOND XU NUO DECLARATION  
IN SUPPORT OF MOTION TO VACATE  
MARITIME ATTACHMENT**

**Circular of State Administration of Foreign Exchange on the  
Implementation of the Rules on Foreign Exchange Administration in  
Bonded Areas**

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Resource: State Administration of Foreign Exchange (the "SAFE")

SAFE branches in all provinces, autonomous regions and municipalities directly under the Central Government, exchange administration offices, and SAFE branches in the cities of Shenzhen, Dalian, Qingdao, Xiamen, and Ningbo:

To meet the new situation of exchange administration in bonded areas, SAFE has revised the Rules on Foreign Exchange Administration in Bonded Areas promulgated on December 18, 1995 which became effective on January 1, 1996. The revised Rules on Foreign Exchange Administration in Bonded Areas is hereby promulgated for implementation.

1. According to Rules on Foreign Exchange Administration in Bonded Areas, an inside-area enterprise in Bonded Areas, no matter it is domestic-funded or foreign-funded, shall go through formalities of foreign exchange registration and apply for Foreign Exchange Registration Certificate in Bonded Areas. Accordingly, starting from the day when Rules on Foreign Exchange Administration in Bonded Areas is officially implemented, branches and sub-branches of the State Administration of Foreign Exchange □hereinafter referred to as SAFE offices□ shall no longer issue Foreign Exchange Registration Certificate of Enterprise with Foreign Investment to an inside-area enterprise with foreign investment, they shall only issue Foreign Exchange Registration Certificate in Bonded Areas to such enterprise.

2. As of the promulgation of this circular, SAFE branches and exchange administration offices are required to reissue Foreign Exchange Registration Certificate in Bonded Areas to inside-area enterprises, and collect from them the old Foreign Exchange Registration Certificate in Bonded Areas and Foreign Exchange Registration Certificate of Enterprise with Foreign Investment. The change of the certificates shall be finished by January 1, 2003.

3. During the changeover period, both old and new Foreign Exchange Registration Certificates in Bonded Areas are valid. If an enterprise in Bonded Areas cannot acquire the new Foreign Exchange Registration Certificates in Bonded Areas in time to make foreign exchange payment or collection due to reasons on the SAFE offices' side, according to Rules on Foreign Exchange Administration in Bonded Areas, its foreign exchange payment or collection may be made by a bank upon SAFE offices' approval on a temporary basis. As of January 1, 2003, the old Foreign Exchange Registration Certificate in Bonded Areas and Foreign Exchange Registration Certificate of enterprise with foreign investment shall be invalid without exemption.

Upon receipt of this circular, SAFE branches and exchange administration offices shall transmit it promptly to sub-branches and banks under their jurisdiction, administrative organs of bonded areas, and enterprises in Bonded Area, give publicity to the Rules and make preparations to ensure timely issuance of the new Foreign Exchange Registration Certificate in Bonded Areas to enterprises. Any problem encountered during implementation shall be reported to the General Affairs Department of the SAFE in due time.

**Attachment: Rules on Foreign Exchange Administration in Bonded Areas**

**Chapter I General Provisions**

Article 1 Pursuant to "Regulations on the Foreign Exchange System of the People's Republic of China" and relevant laws and regulations, this Rules is formulated to improve foreign exchange administration in bonded areas and facilitate sound economic development.

Article 2 Bonded areas in this Rules refers to the special areas inside the People's Republic of China hereinafter referred to as "inside China" under closed supervision of the customs established with the approval of the State Council.

Article 3 Outside areas in this Rules refers to the areas inside China other than the bonded areas.

Article 4 Inside-area entities in this Rules referred to the administrative organs, enterprises, institutions, and other economic organizations inside the bonded areas.

Inside-area Enterprises in the previous paragraph refer to both Chinese-funded and foreign-funded enterprises registered in the bonded areas.

Article 5 The organ responsible for foreign exchange administration in the bonded areas is the State Administration of Foreign Exchange SAFE, its branches and sub-branches hereinafter referred to as SAFE offices.

Article 6 Foreign exchange operational activities related to Bonded Areas shall be conducted according to this Rules.

Article 7 Overseas economic transactions of Bonded Areas shall be priced and settled in foreign exchange exclusively instead of in RMB.

Bonded goods traded between the bonded areas and outside areas shall be priced and settled in foreign exchange instead of in RMB. Goods other than bonded ones traded between the bonded areas and outside areas may be priced and settled either RMB or in foreign exchange. Non-trading transactions such as services shall be priced and settled in RMB.

Transactions between inside-area enterprises in the same bonded area or between different bonded areas may be priced and settled either in RMB or in foreign exchange. Fees of administrative organs inside the bonded areas shall be priced and settled in RMB. Economic transactions between the bonded areas and other special areas under closed supervision of the customs, such as the processing areas for export and the Shanghai Diamond Exchange are regarded as transactions between bonded areas.

Article 8 Banks shall abide by this Rules and other relevant foreign exchange administration regulations when opening or closing a foreign exchange accounts, for purchasing foreign exchange or selling foreign exchange, and making payment or collection in foreign exchange for inside-area enterprises. They shall verify and keep relevant certificates and vouchers and submit statistic statements and other information to SAFE offices as required.

Article 9 All foreign exchange revenues earned by inside-area entities shall be repatriated in time and shall not be deposited overseas without prior approval of SAFE offices.

Article 10 All transactions between overseas enterprises and inside-area entities shall go through formalities of balance of payment statistical reporting as required. Transactions between inside-area and outside-area entities balance of payment statistical reporting is not required.

#### Chapter II Foreign Exchange Registration and Annual Inspection

Article 11 After acquiring the industrial and commercial business license, the inside-area enterprise shall go through formalities of foreign exchange registration at a relevant SAFE office within 30 days by presenting the industrial and commercial business license and its copy, the pre-approved contract and its articles of association, and the certificate of organizational code  in the case of an enterprise with foreign investment, the approval document for its establishment is also required, and fill out the Registration Form of Basic Information accurately.

After verifying the submitted documents, the SAFE office shall issue a Foreign Exchange Registration Certificate in Bonded Areas  hereinafter referred to as Registration Certificate  to the inside-area enterprise. The Registration Certificate shall be designed by the SAFE and printed by its branches. The registration certificate shall not be forged, altered, rented, lent, transferred, or sold to other entities.

Article 12 In case of change of name, address, business scope, stock equity transfer, increase of capital, merger and split after foreign exchange registration, the inside-area enterprise shall report to relevant SAFE office accordingly and go through formalities for altering foreign exchange registration on the basis of the relevant materials within 30 days after acquiring altered industrial and commercial business license.

Article 13 In the case of liquidation due to expiration of business term or casual termination of business, the inside-area enterprise shall hand in its registration certificate to the SAFE office and go through formalities of nullifying foreign exchange registration within 30 working days after liquidation is approved by the examining and approving body. Outward remittance of liquidated fund shall be made upon presentation of "approval for foreign exchange business under capital account" issued by the SAFE office. The inside-area enterprise shall hand in its registration certificate to the SAFE office and go through formalities of nullifying foreign exchange registration when it applies for such remittance.

Article 14 If the inside-area enterprise loses its Registration Certificate, it shall make a statement in the newspaper and report to the SAFE office within 5 days after the statement is made. The SAFE office shall re-issue a Registration Certificate based on the statement.

Article 15 The SAFE office shall inspect annually the inside-area enterprise's foreign exchange income and expenditure as well as business operations in the first quarter of each year. After the annual inspection, the SAFE office shall record the result in the Registration Certificate.

Article 16 An inside-area enterprise's income and expenditure in foreign exchange shall only be handled upon inspected and required valid registration certificate and prescribed valid

certificates and commercial vouchers. The bank shall not immediately go through formalities of foreign exchange sale, purchase, payment and receipt for an enterprise that cannot present a valid Registration Certificate.

If an inside-area enterprise has not taken or passed the annual inspection, or fails to provide valid Registration Certificate, the SAFE office shall instruct it to rectify within a stated time. During the period of rectification, each of its receipt or payment in foreign exchange shall be handled by the bank upon the SAFE office's approval.

### Chapter III Open, Use, and Administration of Foreign Exchange Accounts

**Article 17** An inside-area enterprise, before opening a foreign exchange account, shall apply at the SAFE office where the enterprise is registered by presenting its Registration Certificate and materials required by relevant regulations on foreign exchange account. Foreign exchange account for current account transactions shall be opened on the presentation of the "Account-opening Notice" issued by the SAFE office and the Registration Certificate. Special foreign exchange account for capital account transactions shall be opened on the presentation of the "Approval for Foreign Exchange Business under Capital Account" issued by the SAFE office and the Registration Certificate.

Foreign exchange account for current account transactions shall be opened at a bank where the enterprise is registered. The basic rule is that only one such account can be opened by each enterprise.

Special foreign exchange account for capital account transactions may be opened at a bank inside or outside the locality where the inside-area enterprise is registered. Before opening a special foreign exchange account for capital account transactions at a bank outside the locality of its registration, the inside-area enterprise shall apply to the SAFE office where the account is to be opened, and go through the formalities of account opening at a bank where the account is to be opened by presenting the "Approval for foreign exchange business under capital account" issued by the SAFE office and the Registration Certificate.

**Article 18** During the process of the approving an inside-area enterprise to open a foreign exchange account, the SAFE office shall check and ratify the receipt and payment scope and duration of the account according to the nature and purpose of the account in the "Account-opening Notice" or the "Approval for Foreign Exchange Business under Capital Account". But the SAFE office shall not set a balance ceiling for the foreign exchange account for current account transactions of the inside-area enterprise.

**Article 19** The bank shall open foreign exchange account for an inside-area enterprise upon the "Account-opening Notice" or the "Approval for Foreign Exchange Business under Capital Account" issued by the SAFE office, and indicate clearly in the relevant column of the enterprise's Registration Certificate the bank's name, account number, currency denomination and date of opening, and affix its seal to the certificate. The bank shall supervise the use of the foreign exchange account by the inside-area enterprise account in accordance with the scope of receipt and payment and the duration of account.

**Article 20** The inside-area enterprise shall use its foreign exchange account according to the scope of receipt and payment and duration ratified by the SAFE office.

Article 21 When an inside-area enterprise wants to close its foreign exchange account, it shall go through formalities of closing the account at the SAFE office by presenting the Registration Certificate and the Account-closed Certificate issued by the account-opening financial institution within 10 working days after the account is cleared.

After the foreign exchange account of an inside-area enterprise is closed, the foreign exchange balance in it may be transferred into its new foreign exchange account opened upon approval of SAFE office. In the case of terminating of business, Article 35 of this Rules shall be applied thereupon.

Article 22 If an inside-area enterprise wants to open a foreign exchange account overseas, it shall apply for the approval of the SAFE office concerned, according to regulations on overseas foreign exchange account; and open, use and close such account in accordance with rules.

#### Chapter IV Administration of Foreign Exchange Receipt and Payment, Sale and Purchase

Article 23 Foreign exchange revenues of an inside-area enterprise from current account transactions shall be deposited in its foreign exchange account for current account transactions. Sale of foreign exchange shall be made at the bank where the enterprise is registered by presenting the Registration Certificate and relevant certificates.

After purchasing foreign exchange from an inside-area enterprise, the bank shall make a record in the registration certificate, copy it after affixing its seal to the certificate. The copy, together with other relevant certificates, shall be kept for 5 years for examination.

Article 24 Overseas payment by an inside-area enterprise for current account transactions shall be made from its foreign exchange account upon the presentation of the Registration Certificate, Verification Certificate of Import Payment in Foreign Exchange □acting reporting form□, other valid certificates and commercial vouchers required by rules on the administration of sale, purchase of, and receipt and payment in foreign exchange. If the original customs declaration form is required according to such rules, while the inside-area enterprise can not get the original customs declaration form because the import is only subject to customs recording, the original detailed list of customs recording shall be presented. Unless this Rule provides otherwise, purchase of foreign exchange for payment is prohibited.

Article 25 Overseas remittance of a foreign investor's profit, dividend, and bonus from an inside-area enterprise shall be made from the enterprise's foreign exchange account upon the presentation of the Registration Certificate, profit distribution resolutions by the board of directors, tax payment certificates, paid-in capital verification report and auditing report on profits, dividend and bonus prepared by an accountant firm. If the account balance is not enough to cover the payment, the enterprise may purchase the shortfall at the bank by presentation of the foregoing documents and all the statements of the bank where its foreign exchange account is opened.

Article 26 In case an outside-area enterprise sells goods to an inside-area enterprise in the mode of pricing and settlement in foreign exchange, the inside-area enterprise shall make the payment from its foreign exchange account upon the contract or agreement, invoice, the original of customs declaration form, the registration certificate, and shall not purchase

foreign exchange for that purpose. The bank shall purchase foreign exchange from the outside-area enterprise or put the foreign exchange to its credit according to relevant rules.

Article 27 In case an inside-area enterprise sells imported goods that have entered the bonded area to an outside-area enterprise, the outside-area enterprise shall pay the inside-area enterprise with foreign exchange in its account or purchased foreign exchange upon a copy of the inside-area enterprise's registration certificate and valid certificates and commercial vouchers required by Rules on Foreign Exchange Purchase, Sale and Payment. Unless the outside-area enterprise can provide the original detailed list of customs recording of the inside-area enterprise, direct overseas payment is not permitted.

In case an inside-area enterprise sells to an outside-area enterprise imported goods that have not entered the bonded area and have been declared outside, the out-side enterprise shall make the payment either overseas or to the inside-area enterprise with foreign exchange in its account or purchased foreign exchange upon a copy of the inside-area enterprise's registration certificate and valid certificates and commercial vouchers prescribed by Rules on Foreign Exchange Purchase, Sale and Payment. If the inside-area enterprise makes overseas payment after being paid by the out-side enterprise, the inside-area enterprise shall present its registration certificate, certificate of the verification of the electronic account of the declaration form of the outside-area enterprise, and valid certificates and commercial vouchers prescribed by Rules on Foreign Exchange Purchase, Sale and Payment.

Article 28 The outside-area enterprise shall handle the formalities of export proceeds verification and verification of import payment in foreign exchange for bonded goods coming from the outside area to the bonded area or the other way around. For goods going from the bonded area to overseas or vice versa, the inside-area enterprise need not go through such formalities.

Article 29 If an inside-area enterprise's registered capital is paid in RMB, its payment in foreign exchange to overseas or outside area shall be made firstly with the foreign exchange balance in its account. If the balance is not sufficient for the payment, it may apply to the SAFE office where it is registered for purchasing the shortfall upon its registration certificate, paid-in capital verification report issued by an accountant firm, certificate of foreign exchange balance in its account issued by the bank, and valid commercial vouchers and certificates listed below. Purchase of and payment in foreign exchange shall be made upon its Registration Certificate and the SAFE office's approval. Total purchase shall not exceed the equivalent of its RMB paid-in capital.

1  In the case of import of goods, the contract of import, the verification paper of import payment (acting reporting form), the original of customs declaration form (verifying copy) or the detailed list of customs recording shall be presented;

2  In the case of payment of overseas debt or performance of external guarantee, the contract of overseas debt or external guarantee, the Registration Certificate of external debt or guarantee, the notice of payment sent by overseas creditor shall be presented;

3  In the case of repayment of a domestic foreign exchange loan, the contract of loan, the registration certificate of domestic foreign exchange loan, and the notice of repayment sent by the creditor shall be presented.

Article 30 Payment in foreign exchange to overseas by an inside-area enterprise authorized by the bonded area administrative committee and customs to redistribute goods shall be made firstly with the balance in the enterprise's foreign exchange account. If the balance is not sufficient for the payment, in the case of goods import, the redistributing enterprise may apply to a bank where it is registered for purchasing the shortfall by presenting its Registration Certificate, a certificate of the balance of its foreign exchange account issued by the account-opening bank, the original of customs declaration form  verifying copy, invoice in RMB, tariff clearance certificate, the original of detailed list of customs recording, the contract of import, the verification paper of import payment in foreign exchange  acting reporting form and other valid commercial vouchers and certificates

In the case of payment of overseas debt, performance of external guarantee and repayment of a domestic foreign exchange loan, the redistributing enterprise shall apply to the SAFE office where it is registered for purchasing the shortfall upon presentation of its Registration Certificate, a certificate of the balance of its foreign exchange account issued by the account-opening bank, the original of customs declaration form  verifying copy, invoice in RMB, tariff clearance certificate, the contract and registration certificate of overseas debt, domestic foreign exchange loan, or external guarantee, the notice of repayment sent by the creditor, and other valid commercial vouchers and certificates. Purchase of and payment in foreign exchange shall be made upon its registration certificate and the SAFE office's approval.

Annual total purchase of foreign exchange by an inside-area redistributing enterprise shall not exceed its total import in the same year.

Article 31 Foreign exchange payment to overseas by an inside-area processing enterprise that has been authorized by the bonded area administrative committee to sell a portion of its products in the domestic market shall be made firstly with the balance in the enterprise's foreign exchange account. If the balance is not sufficient for the payment, in the case of goods import, the enterprise may apply to a bank where it is registered for purchasing the shortfall by presenting its Registration Certificate, a certificate of the balance of its foreign exchange account issued by the account-opening bank, approval document on domestic sale, the contract of domestic sale, the original of customs declaration form  verifying copy, invoice in RMB, tariff clearance certificate and the original of detailed list of customs recording, contract of import, verification paper of import payment in foreign exchange  acting reporting form and other valid commercial vouchers and certificates.

In the case of payment of overseas debt, performance of external guarantee and repayment of domestic foreign exchange loan, the enterprise shall apply to the SAFE office where it is registered for purchasing the shortfall by presenting its Registration Certificate, a certificate of the balance of its foreign exchange account issued by the account-opening bank, approval document on domestic sale, contract of domestic sale, the original of customs declaration form  verifying copy, invoice in RMB, tariff clearance certificate, contract and registration certificate of overseas debt, domestic foreign exchange loan, or external guarantee, notice of repayment sent by the creditor, and other valid commercial vouchers and certificates. Purchase of and payment in foreign exchange shall be made upon its registration certificate and the SAFE office's approval.

Total purchase of foreign exchange by a processing enterprise shall not exceed its total authorized sales in the domestic market.

Article 32 When selling foreign exchange to an inside-area enterprise, the bank shall examine submitted valid certificates and commercial vouchers strictly according to this Rules, check previous purchases recorded in its registration certificate, affix a seal of "foreign exchange provided" to the original of customs declaration form, and verify the original electronic account of the declaration form from the verification network system for import customs declaration form and wind up the case. A customs declaration form with the seal of "foreign exchange provided" shall not be used as a supporting document for foreign exchange purchase and payment.

Article 33 After selling foreign exchange to an inside-area enterprise, the bank shall record the date of purchase, source of RMB, the sum and the nature of the purchase in the Registration Certificate, copy the Registration Certificate after affixing the bank's business seal to it. The copy, together with other commercial vouchers and certificates submitted by the enterprise for the purchase, shall be kept for 5 years for future check.

Article 34 An inside-area enterprise's receipt or payment in foreign exchange and foreign exchange transactions under capital and financial accounts, such as borrowing international commercial loan, foreign exchange on-lending loan, providing external guarantee, overseas bond issuance, overseas investment, domestic increase of capital or re-investment with foreign investor's profit, and so on, shall be handled by presenting its Registration Certificate and other required documents according to relevant regulations effective in outside areas. Overseas payment under capital and financial accounts shall be made from the enterprise's foreign exchange account; and shall not be made with purchased foreign exchange except where this Rules clearly provides for otherwise.

Guarantee provided by an outside-area enterprise to an inside-area enterprise for its borrowing of domestic foreign exchange loan shall be regarded as external guarantee.

Article 35 An inside-area enterprise that is going to terminate its operations shall liquidate all its assets according to relevant regulations effective in outside areas. Liquidated assets belonging to foreign investor may, with the SAFE office's approval, be remitted abroad from the enterprise's foreign exchange account or with purchased foreign exchange or reinvested domestically. Those belonging to the Chinese party, both in foreign exchange and in RMB, shall be transferred to an outside area and disposed of according to relevant regulations.

## Chapter V Supplementary Provisions

Article 36 The bank shall report to the local SAFE office within the first 5 working days of each month the purchase of foreign exchange by inside-area enterprises in the previous month, including their names, sources of RMB, amounts purchased and purposes of the purchases.

Article 37 SAFE offices shall supervise and inspect the foreign exchange receipt and payment and foreign exchange business operations of banks and inside-area enterprises periodically or occasionally; and punish violators of this Rules according to the Regulations

on the Exchange System of the People's Republic of China and other foreign exchange regulations; and for offences not specified in Regulations on the Exchange System of the People's Republic of China and other foreign exchange regulations, may give warning to, circulate a notice of criticism of, or impose fine up to RMB 30,000 on the violator. If an inside-area enterprise's purchase of foreign exchange with RMB is not made according to this Rules, the SAFE office concerned may suspend or nullify its right to purchase foreign exchange with RMB.

Article 38 This Rules shall enter into force as of October 1, 2002. The SAFE is responsible for its interpretation. Rules on Foreign Exchange Administration in Bonded Areas promulgated by the SAFE on December 16, 1995, Circular on the Implementation of Rules on Foreign Exchange Administration in Bonded Areas promulgated by the SAFE on January 24, 1996, Official Reply of the SAFE to SAFE Zhejiang Branch's Inquiry on the Classification of Foreign Exchange Sale to and Payment for the Inside-area Enterprises by the Outside-area Banks promulgated by the SAFE on July 27, 1998, Circular on Issues Related to Foreign Exchange Administration in Bonded Areas promulgated by the SAFE on July 26, 2000, and Circular on Transmitting Circular on Issues Related to the Establishment of Subsidiaries by enterprise with foreign investment in Bonded Areas promulgated by the General Affairs Department of the SAFE on January 29, 2002, and other supporting rules and normative documents shall be nullified at the same time.

## 国家外汇管理局关于发布《保税区外汇管理办法》的通知

发布时间：2002-07-25 文号：汇发〔2002〕74号 来源：国家外汇管理局

国家外汇管理局各省、自治区、直辖市分局、外汇管理部，深圳、大连、青岛、厦门、宁波市分局：

适应保税区外汇管理新形势，国家外汇管理局对1995年12月18日发布，1996年1月1日实施的《保税区外汇管理办法》进行了修改，现将修改后的《保税区外汇管理办法》发布，请遵照执行。

一、根据《保税区外汇管理办法》的规定，区内企业，无论是中资企业，还是外商投资企业，均应当办理外汇登记并统一领取《保税区外汇登记证》。因此，自《保税区外汇管理办法》正式实施之日起，国家外汇管理局各分支机构（以下简称外汇局）不再对区内外商投资企业颁发《外商投资企业外汇登记证》，而只颁发《保税区外汇登记证》。

二、自本通知发布之日起，请各分局按照《保税区外汇管理办法》的规定，为区内企业换发《保税区外汇登记证》，同时收缴已颁发的《保税区外汇登记证》和《外商投资企业外汇登记证》。换证工作应当于2003年1月1日前完成。

三、换证期间，原来和新颁发的《保税区外汇登记证》同时使用；对区内企业因外汇局原因不能及时领取《保税区外汇登记证》并办理外汇收支业务的，根据《保税区外汇管理办法》的规定，暂由外汇局核准后银行凭外汇局业务核准文件办理。2003年1月1日起，原来颁发的区内企业《保税区外汇登记证》和《外商投资企业外汇登记证》一律作废，不得使用。

请各外汇分局、管理部收到本通知后，及时转发所辖分支局、银行及保税区管理机构、区内企业，做好宣传及换证准备工作，及时为区内企业换领《保税区外汇登记证》。执行中如遇问题，请及时向国家外汇管理局综合司反馈。

附件：《保税区外汇管理办法》

### 第一章 总则

第一条为了完善保税区外汇管理，促进国民经济健康发展，根据《中华人民共和国外汇管理条例》及国家其他有关法律、法规的规定，制定本办法。

第三条本办法所称区外是指境内保税区以外的其他地区。

第四条本办法所称区内机构，是指设在保税区内的行政管理机构、企业、事业单位及其他经济组织。

前款所称区内企业是指在保税区注册的中资企业和外商投资企业。

第五条保税区外汇管理机关为国家外汇管理局及其分支机构（以下简称外汇局）。

第六条有关保税区的外汇收支与外汇经营活动，应当遵照本办法规定办理。

第七条保税区与境外之间的一切经济往来，必须以外币计价结算，不得以人民币计价结算。

保税区与区外之间保税货物项下交易，必须以外币计价结算，不得以人民币计价结算；非保税货物项下交易，可以以外币计价结算，也可以以人民币计价结算；服务等非贸易项下交易应当以人民币计价结算。

区内企业之间以及保税区之间的交易，可以以外币计价结算，也可以以人民币计价结算；区内行政管理机构的各项规费应当以人民币计价结算。保税区与出口加工区、上海钻石交易所等海关实行封闭管理的特定区域之间的经济交易，视同保税区之间的经济交易。

第八条银行应当按照本办法及其他有关外汇管理规定为区内企业开立、关闭外汇账户，办理结汇、售汇和外汇收支手续，审核并留存有关凭证和单据备查，按规定向外汇局报送报表和信息等资料。

第九条区内机构的外汇收入，应当及时调回境内；未经外汇局批准，不得存放在境外。

第十条区内与境外之间的所有经济交易，区内机构均应当按照规定办理国际收支统计申报手续；区内与境内区外的所有经济交易，区内、区外机构均不需办理国际收支统计申报手续。

## 第二章外汇登记及外汇年检

第十一条区内企业应当自领取工商营业执照之日起30个工作日内，持营业执照及副本、经批准的合同、章程以及组织机构代码证书（外商投资企业还需提供审批机关对设立该企业的批准文件）等材料，向外汇局申请办理外汇登记手续，并如实填写《基本情况登记表》。

外汇局审核上述材料无误后，向区内企业颁发《保税区外汇登记证》（以下简称《登记证》）。

第十二条区内企业办理外汇登记手续后，有变更名称、地址、经营范围或者发生股权转让、增资、合并及分立等情况的，应当在办理工商登记变更后30日内将有关材料报外汇局备案，并办理外汇登记变更手续。

第十三条区内企业经营期满或者因故导致经营终止，经审批机关批准解散的，应当在审批机关批准之日起30个工作日内向外汇局交回《登记证》，办理外汇登记注销手续；需汇出清算结业资金的，应当在向外汇局申请汇出清算结业资金时，交回《登记证》，办理外汇登记注销手续，凭外汇局“资本项目外汇业务核准件”办理资金汇出手续。

第十四条区内企业遗失《登记证》，应当在登报声明后5个工作日内向外汇局报告，外汇局凭遗失声明给予补发。

第十五条外汇局应当在每年第一季度对区内企业的外汇收支和外汇经营情况按年度进行外汇检查。外汇局在外汇年检后，将检查结果在《登记证》中进行批注。

第十六条区内企业办理外汇收支业务，应当凭年检有效的《登记证》和规定的有效凭证及商业单据办理。不能提供有效《登记证》的，银行不得直接为其办理结汇、售汇及外汇收付手续。

对未办理年检、未通过年检或者不能提供有效《登记证》的区内企业，由外汇局限期整改；整改期间，其外汇收支由外汇局逐笔审核真实性，银行凭外汇局核准文件办理。

### 第三章外汇账户的开立、使用及管理

第十七条区内企业开立外汇账户，应当持《登记证》和有关外汇账户管理办法规定的相关材料向注册地外汇局申请。持外汇局核发的“开户通知书”和《登记证》开立经常项目外汇账户，持外汇局核发的“资本项目外汇业务核准件”和《登记证》开立资本项目外汇专用账户。

区内企业的经常项目外汇账户应当在注册地银行开立，原则上只能开立一个经常项目外汇账户。

区内企业资本项目外汇专用账户可以在注册地开立，也可以在注册地以外地区开立。区内企业在注册地以外地区开立资本项目外汇专用账户时，应当向开户地外汇局申请，凭开户地外汇局核发的“资本项目外汇业务核准件”和《登记证》到开户地银行办理开户手续。

第十八条区内企业申请开户时，外汇局应当根据外汇账户的性质、用途，在“开户通知书”或者“资本项目外汇业务核准件”中核定账户的收支范围、使用期限，但外汇局不对区内企业的经常项

第十九条银行应当凭外汇局核发的“开户通知书”或者“资本项目外汇业务核准件”和《登记证》为区内企业开立外汇账户，在《登记证》相应栏目中注明开户银行、账号、币种和开户日期，加盖该银行戳记，并按照规定的收支范围、使用期限，监督区内机构使用外汇账户。

第二十条区内企业应当按照外汇局核定的收支范围、期限等使用外汇账户。

第二十一条区内企业如需关闭外汇账户的，应当在办理清户手续后10个工作日内持开户金融机构关闭账户证明和《登记证》，到外汇局办理关闭账户手续。

区内企业关闭外汇账户后，其外汇账户余额可以转入经批准新开立的外汇账户；终止经营的，按本办法第三十五条办理。

第二十二条区内企业需在境外开立外汇账户的，应当按照境外外汇账户管理规定，经外汇局核准，并按照规定开立、使用、撤销境外账户。

#### 第四章外汇收支和结售汇管理

第二十三条区内企业经常项目项下的外汇收入，应当存入其经常项目外汇账户；需要办理结汇的，持《登记证》等相关凭证直接到注册地银行办理。

银行为区内企业办理结汇手续后，应当在《登记证》相应栏目中签注并加盖业务公章后复印，与其他相关凭证一并留存五年备查。

第二十四条区内企业经常项目项下向境外支付，应当凭《登记证》、进口付汇核销单（代申报单）和结汇、售汇及收付汇管理规定中规定的其他有效凭证和商业单据，从其外汇账户支付；其中按规定需出示正本海关货物进口报关单而区内企业属向海关备案进口而无法取得正本海关货物进口报关单的，需出示正本海关货物进境备案清单；除本办法另有规定外，不得购汇支付。

第二十五条区内企业外方投资者的利润、股息、红利汇出境外的，应当持《登记证》、董事会利润分配决议、完税证明、会计师事务所的验资报告及利润、股息、红利的审计报告，从其外汇账户中支付，自有外汇不足支付的，可凭上述材料及所有外汇账户开户银行对账单直接向银行购汇支付。

第二十六条区外企业以外币计价结算向区内销售货物的，区内企业应当凭合同或协议、发票、海关正本进口货物报关单、《登记证》，从其外汇账户中向区外支付，不得购汇。银行应当按照规定为区外企业办理结汇或入账手续。

区内企业向区外销售货物，货物不进入保税区直接在区外报关进口的，区外企业应当凭区内企业《登记证》复印件和结汇、售汇及收付汇管理规定中规定的有效凭证和商业单据，向境外支付或者向区内企业支付；区外企业向区内企业支付的，区内企业再向境外支付时，应当凭《登记证》、区外企业报关单核注底账证明和结汇、售汇及收付汇管理规定中规定的其他有效凭证和商业单据办理。

第二十八条保税货物从区外进入保税区或者从保税区进入区外，由区外企业按照规定办理出口收汇和进口付汇核销手续；货物从保税区运到境外，或者从境外运抵保税区，区内企业无需办理出口收汇和进口付汇核销手续。

第二十九条以人民币资金注册设立的区内企业，向境外或者区外的外汇支付，应当首先使用自有外汇资金，自有外汇资金不足以支付的，可以凭《登记证》、会计师事务所出具的验资报告、开户银行出具的外汇账户余额证明以及下列有效商业单据和凭证向注册地外汇局申请，凭《登记证》和外汇局的核准件办理购汇支付手续。购汇总额不得超过其注册资本总额中实际到位的人民币投资部分。

（一）经常项目货物贸易项下，持进口合同、进口付汇核销单（代申报单）、正本海关货物进口报关单（证明联）或者海关货物进境备案清单；

（二）偿还外债或者对外担保履约，持外债合同或者对外担保合同、外债或者对外担保登记凭证、境外债权机构支付通知；

（三）偿还境内外汇贷款，持贷款合同、境内外汇贷款登记凭证以及债权机构还本付息通知单。

第三十条经保税区管委会和海关批准的区内货物分拨企业，向境外或者区外的外汇支付，应当首先使用自有外汇资金，自有外汇资金不足以支付的，贸易进口项下可以持《登记证》、开户银行出具的外汇账户余额证明、进口货物在境内销售的正本进口货物报关单（证明联）、人民币发票、海关关税专用缴款书以及正本海关货物进口备案清单、进口合同、进口付汇核销单（代申报单）等有效商业单据和凭证向注册地银行申请办理。

区内货物分拨企业偿还外债、境内外汇贷款或者对外担保履约，自有外汇资金不足以支付的，可以持《登记证》、开户银行出具的外汇账户余额证明、进口货物在境内销售的正本进口货物报关单

区内货物分拨企业年度购汇总额不得超过其年度进口货物总额。

第三十一条经保税区管委会批准产品部分内销的区内加工企业，向境外或者区外的外汇支付，应当首先使用自有外汇资金，自有外汇资金不足以支付的，贸易进口项下可以持《登记证》、开户银行出具的外汇账户余额证明、产品批准在境内销售的文件、境内销售合同、产品在境内销售的正本进口货物报关单(证明联)、人民币发票、海关关税专用缴款书以及正本海关货物进口备案清单、进口合同、进口付汇核销单(代申报单)等有效商业单据和凭证向注册地银行申请办理。

区内加工企业偿还外债、境内外汇贷款或者对外担保履约，自有外汇资金不足以支付的，可以持《登记证》、开户银行出具的外汇账户余额证明、产品批准在境内销售的文件、境内销售合同、产品在境内销售的正本进口货物报关单(证明联)、人民币发票、海关关税专用缴款书、外债或者境内外汇贷款或者对外担保合同及其登记凭证、债权机构的支付通知等有效凭证和商业单据向注册地外汇局申请，凭《登记证》和外汇局核准件办理。

区内加工企业购汇总额不得超过经批准的内销产品总额。

第三十二条银行在为区内企业办理购汇申请时，应当严格按照本办法规定，审核区内企业提供的有效凭证和商业单据，核对其《登记证》中签注的已购汇金额，并在其提供的正本进口货物报关单上加盖“已供汇”戳记，同时从进口货物报关单联网核查系统中将该报关单电子底账进行核注、结案。加盖“已供汇”戳记的进口货物报关单不得再凭以购付汇。

第三十三条银行为区内企业办理购汇手续后，应当在区内企业《登记证》相应栏目上签注购汇日期、人民币资金来源、购汇金额及购汇性质等并加盖业务章，复印后与区内企业提供的其他凭以办理购汇手续的商业单据和凭证一并留存五年，以备核查。

第三十四条区内企业借用国际商业贷款、外汇(转)贷款、提供对外担保、境外发行外币债券、境外投资、外方所得利润在境内增资或者再投资等资本与金融项目外汇交易和外汇收支，应当持《登记证》及其他规定的材料，按照区外有关规定办理。区内企业资本与金融项目对外支付，应当从其外汇账户中对外支付，除本办法明确规定外，不得购汇支付。

区外企业为区内企业借用国内外汇贷款提供的担保，视同对外担保。

第三十五条区内企业终止经营时，应当按照区外有关规定进行清算。清算后属于外方投资者所有的资产，经外汇局批准后，可以从其外汇账户中汇出或者购汇汇出境外或境内再投资；属于中方投资

## 第五章附则

第三十六条银行应当于每月初5个工作日内将上月办理区内企业购汇情况包括企业名称、人民币资金来源、购汇金额、用途等上报区内企业所在地外汇局。

第三十七条外汇局应当定期或者不定期对银行和区内企业的外汇收支和外汇经营情况进行监督检查，对违反本办法的，应当按照《中华人民共和国外汇管理条例》及其他外汇管理规定进行处罚；《中华人民共和国外汇管理条例》及其他外汇管理规定没有规定的，给予警告、通报批评、3万元人民币以下罚款的处罚；对未按本办法规定办理人民币购汇业务的，还可以暂停或取消其用人民币购汇的权利。

第三十八条本办法自2002年10月1日起施行，由国家外汇管理局负责解释。1995年12月16日国家外汇管理局发布的《保税区外汇管理办法》、1996年1月24日国家外汇管理局发布的《关于实施〈保税区外汇管理办法〉有关问题的通知》、1998年7月27日国家外汇管理局发布的《关于浙江分局所询保税区外银行对区内企业售付汇行为定性处理问题的复函》、1998年9月1日国家外汇管理局发布的《关于保税区外汇管理有关问题的通知》、2000年7月26日国家外汇管理局发布的《关于保税区外汇管理有关问题的批复》和2002年1月29日国家外汇管理局综合司发布的《国家外汇管理局综合司关于转发〈关于保税区外商投资企业设立分支机构有关问题的通知〉的通知》以及其他配套的规章和规范性文件同时废止。